

Service Description	Employee	Date	Hours	WIP Amt	Memo
Business Valuation Preparation	Manchir	11/22/2010	1.50	\$367.50	AM: call with Dana; billing; Wyatt/ATTY team. PM: tax f/u with Donna
State Tax - Other	Niesen	11/29/2010	0.20	\$59.00	Internal discussion re: research and taxation of gp
Business Valuation Preparation	Manchir	11/29/2010	4.00	\$980.00	with Donna re: taxes; Dana, call/email; to do list; trip planning, Steve Thompson
Business Valuation Preparation	Manchir	11/30/2010	4.00	\$980.00	trip prep; calls with Dana, Steve, Bryan Howard; model; bill detail
Business Valuation Preparation	Manchir	12/1/2010	2.50	\$612.50	meetings at 2nd generation capital offices
Business Valuation Preparation	Manchir	12/2/2010	4.00	\$980.00	meetings at 2nd Generation capital; pre-meeting notes & changes to NORM comp levels in model
Misc. Chargeable (VMA)	Manchir	12/2/2010	5.25	\$1,286.25	Travel, Nashville to Indy
Business Valuation Preparation	Manchir	12/3/2010	1.00	\$245.00	with Dana; contact names; post-meeting
Business Valuation Preparation	Manchir	12/7/2010	1.50	\$367.50	Calls with Dana Holmes; Steve Thompson; updating contact info, sharing with Deal Team
Meals	Manchir	12/8/2010	-	\$13.78	2-Dec, Courtyard by Marriott
Meals	Manchir	12/8/2010	-	\$7.93	2-Dec, McDonalds
Lodging	Manchir	12/8/2010	-	\$228.23	2-Dec, Courtyard by Marriott (Nashville)
Mileage	Manchir	12/8/2010	-	\$300.00	300 miles one-way, Indy/Nashville (600 miles round-trip)
Other Reimb. Expense	Manchir	12/8/2010	-	\$42.50	Internet Access charges, 11-3/11-5, at ESOP Conference. Needed to work on valuation for client #80865, JJZ Insurance
Acquisitions/Sale of Business	Manchir	12/9/2010	3.00	\$735.00	call with Mark/Allen/David re: structure; notes; calls to Brian Eagle; post Brian call with David Lewis; setup conf call
Acquisitions/Sale of Business	Manchir	12/10/2010	1.50	\$367.50	call with attorneys re: deal structure; PPT outline
Acquisitions/Sale of Business	Manchir	12/11/2010	2.50	\$612.50	update to deal memo; eng ltr reviews; status emails
Acquisitions/Sale of Business	Manchir	12/13/2010	2.00	\$490.00	Calls; Larry Sachs; emails, responses re: deal structure PPT; emails to Brian Eagle, call with David
Acquisitions/Sale of Business	Manchir	12/14/2010	2.25	\$551.25	calls, Wyatt; Larry & associate, re: retirement plan, 2ndG calculation; tax structure
Acquisitions/Sale of Business	Manchir	12/16/2010	0.25	\$61.25	calls/messages, Dana, David
Misc. Chargeable - Tax	Benjamin	12/17/2010	2.75	\$1,188.75	SIMPLE IRAS/ESOP issues w/Andy M.
Acquisitions/Sale of Business	Manchir	12/17/2010	4.00	\$980.00	AM: brief call with Jay; PM: conference call, post-call with Jay; Van; email response; Jay; Wyatt, emails
Acquisitions/Sale of Business	Manchir	12/20/2010	2.00	\$480.00	AM: with Scott; Dan; PM: call with all parties; f/u conversation with Jay; with Brian Eagle
Misc. Chargeable - Tax	Benjamin	12/20/2010	2.00	\$850.00	ESOP/SIMPLE IRA issues
Acquisitions/Sale of Business	Manchir	12/21/2010	1.00	\$245.00	calls with BEagle, others; with Jay; email Larry
Misc. Chargeable - Tax	Benjamin	12/21/2010	0.25	\$106.25	
Telephone calls (VMA)	Manchir	12/22/2010	1.75	\$428.75	AM: with Jay; PM: call Brian/Jay; follow-up call with Brian; calls to Dana/David; with Scott
Misc. Chargeable - Tax	Benjamin	12/22/2010	0.75	\$318.75	ESOP/SIMPLE IRA issues
Telephone calls (VMA)	Manchir	12/29/2010	1.50	\$367.50	team conference call; direct calls to Dana Holmes, Mark Blackwell
Other Expense	KSM Disburse	12/31/2010	-	\$16.46	Soundpath Conferencing 121410
Business Valuation Preparation	Manchir	1/4/2011	1.50	\$367.50	call with Mark Blackwell; deal structure; mtg/follow-up with Donna Niesen/KSM
Acquisitions/Sale of Business	Manchir	1/5/2011	0.50	\$122.50	email with Steve Thompson, Donna Niesen (KSM); call with David Lewis
Misc. Chargeable - Tax	Amirali	1/10/2011	0.25	\$106.25	Sale & ESOP
Acquisitions/Sale of Business	Manchir	1/10/2011	1.25	\$306.25	with Rosanne re: structure; model pre-meeting; email Larry Sacks
Acquisitions/Sale of Business	Manchir	1/12/2011	0.50	\$122.50	with Rosanne; structure
Acquisitions/Sale of Business	Manchir	1/13/2011	3.00	\$735.00	update to structure; powerpoint; review all notes/files, copies to Donna/Rosanne
Misc. Chargeable - Tax	Benjamin	1/14/2011	1.00	\$425.00	ESOP issues w/Andy M.
Acquisitions/Sale of Business	Manchir	1/14/2011	2.00	\$490.00	comments/discussion with Rosanne; with Jay
			61.45	\$16,934.13	

KSM 02200

PLAINTIFF'S

EXHIBIT

1

MANCHIR

Service Description	Employee	Date	Hours	WIP Amt	Memo
Misc. Chargeable - Tax	Amirali	1/14/2011	0.25	\$106.25	
State Tax - Other	Niesen	1/18/2011	0.60	\$177.00	review proposed structure for TN tax consequences
Acquisitions/Sale of Business	Manchir	1/18/2011	1.25	\$308.25	Andy/David/Mark/Larry re: deal structure; call direct with Mark
Acquisitions/Sale of Business	Manchir	1/24/2011	2.50	\$612.50	AM: call with David/Mark/Brian; PM: structure idea from Mark Blackwell; review with Scott
Business Valuation Preparation	Read	1/24/2011	1.50	\$637.50	
Acquisitions/Sale of Business	Manchir	1/25/2011	4.50	\$1,102.50	PM: calls with David/Mark; issues with WTC structure memo; discuss with Scott; discuss with B.Eagle/D.Lewis; update structure; email to team
Acquisitions/Sale of Business	Manchir	1/25/2011	0.50	\$122.50	AM: call with David; summarize email re: management fee
Business Valuation Preparation	Read	1/25/2011	2.00	\$850.00	
Misc. Chargeable - Tax	Manuel	1/26/2011	0.25	\$106.25	disc w rosanne re esop sale structure
Misc. Chargeable - Tax	Amirali	1/26/2011	1.25	\$531.25	
Acquisitions/Sale of Business	Manchir	1/28/2011	4.00	\$980.00	AM: with Scott, Rosanne re: pros/cons; create Version D; draft, email to team members
Acquisitions/Sale of Business	Manchir	1/28/2011	2.50	\$612.50	call with team re: deal structure; update Version D, send out;
Business Valuation Preparation	Read	1/28/2011	5.00	\$2,125.00	
Misc. Chargeable - Tax	Manuel	1/27/2011	0.25	\$106.25	
Misc. Chargeable - Tax	Amirali	1/27/2011	0.50	\$212.50	
Acquisitions/Sale of Business	Manchir	1/27/2011	1.50	\$367.50	brief call Larry; with Scott, AM
Acquisitions/Sale of Business	Manchir	1/28/2011	2.25	\$551.25	AM: pre call review; call with Team re: structure
Business Valuation Preparation	Read	1/28/2011	2.00	\$850.00	
Acquisitions/Sale of Business	Manchir	1/31/2011	0.75	\$183.75	call with Dana Holmes re: deal structure, status; email to Dana; call/email Jeff, with Scott re: cash/accrual basis
Acquisitions/Sale of Business	Manchir	2/2/2011	0.50	\$122.50	calls with Jeff Zander; with Brian Schmidt re: cash/accrual
Misc. Chargeable - Tax	Behrens	2/4/2011	1.00	\$165.00	Research RE accrual to cash accounting method change
Acquisitions/Sale of Business	Manchir	2/6/2011	0.50	\$122.50	AM: email with Larry Sacks; PM: with Brett Behrens/Tax re: cash/accrual
Misc. Chargeable - Tax	Behrens	2/9/2011	0.50	\$82.50	
Client Communication	Amirali	2/11/2011	0.50	\$212.50	
Acquisitions/Sale of Business	Manchir	2/11/2011	1.00	\$245.00	email with Jeff/Kevin; calls with Kevin, Rosanne/Scott, Jeff/Rosanne/Scott re: cash/accrual
Telephone calls (VMA)	Read	2/11/2011	1.00	\$425.00	
Acquisitions/Sale of Business	Manchir	2/22/2011	0.25	\$61.25	email, Larry Sacks re: ESOP/expenses, capitalization
Other Expense	KSM Disbursements	2/25/2011	0	\$12.82	Soundpath 021411
Other Expense	KSM Disbursements	2/25/2011	0	\$25.87	Soundpath 021411
Other Expense	KSM Disbursements	2/25/2011	0	\$3.89	Soundpath 021411
Other Expense	KSM Disbursements	2/25/2011	0	\$19.30	Soundpath 021411
Acquisitions/Sale of Business	Manchir	3/7/2011	0.25	\$61.25	call with Dana Holmes re: deal structure decisions; next steps
			38.85	\$12,100.13	

Service Description	Employee	Date	Hours	WIP Amt	Memo
Business Valuation Preparation	Manchir	4/5/2011	0.50	\$122.50	call with Dana re: contribution limits, update on valuation process; deal timeline
Acquisitions/Sale of Business	Manchir	4/7/2011	0.25	\$61.25	Call with Jeff re: contribution limits, cash flows, exec comp. ideas
Acquisitions/Sale of Business	Manchir	4/8/2011	0.50	\$122.50	email re: Jeff participation in ESOP
Acquisitions/Sale of Business	Manchir	4/18/2011	0.50	\$122.50	Mark Blackwell; call to D.Holmes
Acquisitions/Sale of Business	Manchir	4/19/2011	0.50	\$122.50	with Dana re: deal status, projections, Jeff model updates by KSM; S-Corp distributions
Acquisitions/Sale of Business	Manchir	4/20/2011	0.75	\$183.75	multiple calls to/from Mark Blackwell, re: deal structure & questions; next steps; S-corp distributions
Acquisitions/Sale of Business	Manchir	4/25/2011	0.25	\$61.25	Projection data, Dana; F/u with Jeff
Acquisitions/Sale of Business	Manchir	5/9/2011	0.50	\$122.50	Convert deal structure slides to May/final; PDF to deal team
Acquisitions/Sale of Business	Manchir	5/12/2011	0.25	\$61.25	with Jeff re: Deal Structure, tax questions; TN Hall tax, question to Donna
Acquisitions/Sale of Business	Manchir	5/13/2011	2.00	\$490.00	morning deal review with Steve Thompson; call with Jeff & ATTY's re: tax
State Tax - Other	Conrad	5/20/2011	1.90	\$199.50	research TN taxation of ESOP under Hall and excise tax
Acquisitions/Sale of Business	Manchir	6/7/2011	0.25	\$61.25	Calls with John Cramer re: deal
Acquisitions/Sale of Business	Manchir	7/8/2011	0.25	\$67.50	with Brian Eagle
Acquisitions/Sale of Business	Manchir	7/11/2011	2.25	\$607.50	call with John Cramer; Scott/Brian re: Transaction; email re loan agr language
Telephone calls	Schmidt	7/12/2011	1.25	\$387.50	w/Andy & Lary Sachs
Acquisitions/Sale of Business	Manchir	7/12/2011	1.50	\$405.00	call, Lary/BSchmidt re: Transaction, YTD profits issue
Acquisitions/Sale of Business	Manchir	7/13/2011	0.50	\$135.00	John Cramer call
Acquisitions/Sale of Business	Manchir	7/21/2011	1.25	\$337.50	"No Charge" complete model for ESOP Compensation expense; email PDF to Jeff
Acquisitions/Sale of Business	Manchir	7/21/2011	2.00	\$540.00	"Value Split" to match partnership agreement; with Brian Schmidt; Zander model of ESOP Note, Seller Note
Internal KSM Meetings - Tax	Schmidt	7/21/2011	0.50	\$155.00	units for value split - walk thru with Andy
Acquisitions/Sale of Business	Manchir	7/22/2011	1.25	\$337.50	"No Charge" updated calculation of deal economics to Jeff; call with Jeff to discuss
Acquisitions/Sale of Business	Manchir	7/22/2011	1.50	\$405.00	Zander model; review with Dan, email re: deal items; call to Trustee
Business Valuation Preparation	Read	7/25/2011	1.50	\$637.50	
Acquisitions/Sale of Business	Manchir	7/25/2011	1.50	\$405.00	Review Emp Lease Agr; discuss with Scott Read; f/u Dana re: value split
Misc. Chargeable - Tax	Benjamin	7/26/2011	0.75	\$318.75	ESOP issues
Acquisitions/Sale of Business	Manchir	7/26/2011	2.50	\$675.00	Rosanna/Jay, review of Emp Lease Agr; begin cash flow model
Misc. Chargeable - Tax	Amirali	7/26/2011	0.50	\$212.50	
Acquisitions/Sale of Business	Manchir	7/27/2011	5.00	\$1,350.00	finish draft of cash flow model; call with D.Holmes; review documents; emails to J.Cramer re: deal, documents; call with J. Cramer; KSM SALT re: TN tax
State Tax - Other	Conrad	7/27/2011	0.70	\$112.00	conversation with A. Manchir and D. Niesen re TN taxation
Acquisitions/Sale of Business	Manchir	7/28/2011	2.50	\$675.00	with Larry Sacks, Brian Schmidt; changes to CF model; draft new email. With Brian Eagle; with David Lewis
State Notice	Conrad	7/28/2011	0.70	\$112.00	researched effect of transactions under TN Hall & excise taxes
Acquisitions/Sale of Business	Manchir	7/29/2011	1.25	\$337.50	AM: with Bob, with 2nd Generation. PM: with team, with Dana
State Tax - Other	Conrad	8/2/2011	1.10	\$178.00	research re TN conformity to IRC re ESOP compensation expenses under excise tax
Acquisitions/Sale of Business	Manchir	8/3/2011	0.50	\$135.00	TN tax question, with Tim Conrad; email to Larry Sacks
Acquisitions/Sale of Business	Manchir	8/4/2011	0.50	\$135.00	Status check-in, D.Holmes; amortization schedules, Larry Sacks
Acquisitions/Sale of Business	Manchir	8/10/2011	1.00	\$270.00	email re: amortization; calls with Steve Thompson, John Cramer
Acquisitions/Sale of Business	Manchir	8/11/2011	1.50	\$405.00	changes to cash flow model; update PDF, share with Steve/Dana/Brian
Acquisitions/Sale of Business	Manchir	8/18/2011	0.50	\$135.00	Email with WTC on ESOP comp expense; 401k match idea; loan amortization
			42.40	\$11,199.50	
Less: No-charge updated calculation of ESOP Benefit			6.50	\$1,725.00	
Adjusted Bill Total:			35.90	\$9,424.50	



DEPARTMENT 235  
P.O. BOX 7096  
INDIANAPOLIS, INDIANA 46206-7096  
317.580.2000

JJZ Insurance Agency  
c/o Jeffry J. Zander  
212 Ocoola Avenue  
Nashville, TN 37209

Invoice No. 312065  
Date 01/26/2011  
Client No. 80865

Please detach and return with  
payment to the above P.O. Box

Professional Services rendered December 1 - January 14.

Total billed hours: 61.45 (see schedule, provided to Jeff Zander) \$ 16,325.25  
Direct Expenses Incurred (including December 2-3 visit to Nashville) 608.88

Current Total \$ 16,934.13

KSM 02203

**INVOICE**

Katz, Sapper & Miller, LLP  
KSM Business Services, Inc.  
317.580.2000

**BALANCE DUE UPON RECEIPT OF INVOICES**  
A SERVICE CHARGE IS COMPUTED BY A PERIODIC RATE OF 1 1/2% PER  
MONTHLY BILLING CYCLE WHICH IS AN ANNUAL PERCENTAGE RATE  
OF 18% APPLIED TO THE PREVIOUS BALANCE AFTER DEDUCTING ALL  
PAYMENTS AND CREDITS DURING THE BILLING CYCLE.



DEPARTMENT 235  
P.O. BOX 7096  
INDIANAPOLIS, INDIANA 46206-7096  
317.580.2000

JJZ Insurance Agency  
c/o Jeff Zander  
212 Oceola Avenue  
Nashville, TN 37209

Invoice No. 314724  
Date 03/29/2011  
Client No. 80865

Please detach and return with  
payment to the above P.O. Box

Professional Services rendered January 14 - March 29.

Total billed hours: 38.85 (see schedule, provided to Jeff Zander)	\$	12,038.25
Direct Expenses Incurred (conference call service)	\$	61.88

Current Total \$ 12,100.13

## INVOICE

Katz, Sapper & Miller, LLP  
KSM Business Services, Inc.  
317.580.2000

KSM 02204

**BALANCE DUE UPON RECEIPT OF INVOICES**  
A SERVICE CHARGE IS COMPUTED BY A PERIODIC RATE OF 1% PER MONTHLY BILLING CYCLE WHICH IS AN ANNUAL PERCENTAGE RATE OF 18% APPLIED TO THE PREVIOUS BALANCE AFTER DEDUCTING ALL PAYMENTS AND CREDITS DURING THE BILLING CYCLE.



DEPARTMENT 235  
P.O. BOX 7096  
INDIANAPOLIS, INDIANA 46206-7096  
317.580.2000

Zander Insurance Group  
c/o Jeff Zander  
212 Ocoola Avenue  
Nashville, TN 37209

Invoice No. 323961  
Date 09/12/2011  
Client No. 80865

Please detach and return with  
payment to the above P.O. Box

Professional Services rendered April 2011 through August 2011.

Total hours worked: 42.40 (see schedule, provided to Jeff Zander)	\$ 11,199.50
Less: No-charge for time related to update calculation of ESOP benefit	(\$ 1,775.00)

Current Total \$ 9,424.50

## INVOICE

Katz, Sapper & Miller, LLP  
KSM Business Services, Inc.  
317.580.2000

KSM 02205

### BALANCE DUE UPON RECEIPT OF INVOICES

A SERVICE CHARGE IS COMPUTED BY A PERIODIC RATE OF 1 1/2% PER MONTHLY BILLING CYCLE WHICH IS AN ANNUAL PERCENTAGE RATE OF 18% APPLIED TO THE PREVIOUS BALANCE AFTER DEDUCTING ALL PAYMENTS AND CREDITS DURING THE BILLING CYCLE.

Service Desc	Employee	Date	Hours	Expenses	Memo
Practice Develop Req (PDR)	Manchir	2/21/2011	1.00		0 emails from J. Zander; call with Jeff
Practice Develop Req (PDR)	Manchir	3/4/2011	0.25		0 email Jeff re: offer to update tax savings calculation
Practice Develop Req (PDR)	Manchir	6/7/2011	2.25		0 Updated model of ESOP Compensation expense (no charge)
Practice Develop Req (PDR)	Manchir	9/2/2011	0.50		0 Transaction follow-up
Practice Develop Req (PDR)	Manchir	9/12/2011	0.25		0 summary of invoice
Practice Develop Req (PDR)	Manchir	10/14/2011	0.75		0
Practice Develop Req (PDR)	Manchir	1/18/2012	0.75		0 with Jeff, with Larry Sacks, Dan re; billing & status
Practice Develop Req (PDR)	Manchir	1/19/2012	3.00		0 Call with L. Sacks, call with J. Zander, Internal review time
Practice Develop Req (PDR)	Manchir	1/20/2012	1.50		0 Steve Thompson; PPT, flowchart
Practice Develop Req (PDR)	Manchir	1/23/2012	3.00		0 reviewing with Brian, with Dan, with Brian/Dan/Scott
Practice Develop Req (PDR)	Rosio	1/23/2012	2.00		0
Practice Develop Req (PDR)	Rosio	1/24/2012	0.50		0 Zander
Practice Develop Req (PDR)	Manchir	1/25/2012	1.00		0 with Brian, with Dan
Practice Develop Req (PDR)	Rosio	1/25/2012	2.00		0
Practice Develop Req (PDR)	Manchir	1/26/2012	2.50		0 with Steve Thompson; with Rosanne, Dan
Practice Develop Req (PDR)	Manchir	1/27/2012	3.00		0 pre-call with Dan; call with Dan/Rosanne/Steve Thompson; follow-up for Steve, cash model
Practice Develop Req (PDR)	Manchir	1/30/2012	1.00		0 with Dan; email with Rosanne; call with David Lewis
Practice Develop Req (PDR)	Manchir	1/31/2012	2.50		0 with Dan, Rosanne; changes to model
Practice Develop Req (PDR)	Rosio	1/31/2012	2.00		0
Practice Develop Req (PDR)	Manchir	2/1/2012	0.50		0 Deliver schedule to S. Thompson; email
Practice Develop Req (PDR)	Manchir	2/10/2012	1.50		0 model; with David Lewis (SAT)
Practice Develop Req (PDR)	Manchir	2/13/2012	1.50		0 model
Practice Develop Req (PDR)	Manchir	2/14/2012	2.00		0 finish 3 path model for Rosanne review
Practice Develop Req (PDR)	Manchir	2/15/2012	1.00		0 with Rosanne, 3 models
Practice Develop Req (PDR)	Manchir	3/2/2012	2.00		0 final updates; email/ppt
Practice Develop Req (PDR)	Manchir	3/12/2012	0.50		0 call with Dana Holmes
Practice Develop Req (PDR)	Manchir	3/14/2012	0.50		0 call, review 3 Paths with David Lewis
in-Chargeable Client Activity	Manchir	6/12/2012	1.00		0



DEPARTMENT 235  
P.O. BOX 7096  
INDIANAPOLIS, INDIANA 46206-7096  
317.580.2000

Zander Insurance Group  
Jeff Zander  
212 Ocala Avenue  
Nashville, TN 37209

Invoice No. 336505  
Date 04/30/2012  
Client No. 80865

Please detach and return with  
payment to the above P.O. box

Do not mail.

Current Total \$ 0.00

# **INVOICE**

Katz, Sapper & Miller, LLP  
KSM Business Services, Inc.  
317.580.2000

KSM 02207

## **BALANCE DUE UPON RECEIPT OF INVOICES**

A SERVICE CHARGE IS COMPUTED BY A PERIODIC RATE OF 1 1/4% PER MONTHLY BILLING CYCLE WHICH IS AN ANNUAL PERCENTAGE RATE OF 18% APPLIED TO THE PREVIOUS BALANCE AFTER DEDUCTING ALL PAYMENTS AND CREDITS DURING THE BILLING CYCLE.

Service Description	Employee	Date	Hours	Billed	Adjusted	Memo
Misc. Chargeable (GCS)	Rosio	1/27/2012	2.00	\$720.00	(\$720.00)	tax/structure issues
Misc. Chargeable - Tax	Schmidt	1/23/2012	2.25	\$697.50	(\$697.50)	
Misc. Chargeable - Tax	Ammirati	1/31/2012	0.50	\$212.50	(\$212.50)	
Misc. Chargeable - Tax	Ammirati	1/27/2012	0.75	\$318.75	(\$318.75)	
Misc. Chargeable - Tax	Ammirati	1/26/2012	0.50	\$212.50	(\$212.50)	
Misc. Chargeable - Tax	Ammirati	2/15/2012	0.50	\$212.50	(\$212.50)	
			6.50	\$2,373.75	(\$2,373.75)	